

# Exhibit 12

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A/R Aging History by Project by Terms

Summary by Company

As Of: March 9, 2017

Days Past Due					
	<u>Current</u>	<u>1-30 Days</u>	<u>31-60 Days</u>	<u>61-90 Days</u>	<u>91+ Days</u>
Actavis, Inc.	\$ (206,435)	\$ -	\$ 239,308	\$ -	\$ -
Collegium	\$ (360,502)	\$ -	\$ -	\$ -	\$ -
Depomed	\$ (206,435)	\$ -	\$ -	\$ -	\$ -
Endo Pharmaceuticals, Inc.	\$ -	\$ -	\$ -	\$ -	\$ -
Janssen Pharmaceuticals, Inc.	\$ 29,479	\$ 72,045	\$ -	\$ -	\$ -
Mallinckrodt, Inc.	\$ (360,502)	\$ -	\$ -	\$ 196,161	\$ -
Pernix	\$ 29,479	\$ 72,045	\$ -	\$ -	\$ -
Pfizer, Inc.	\$ (174,785)	\$ 40,395	\$ -	\$ 88,430	\$ -
Purdue Pharma, L.P.	\$ (206,435)	\$ 72,045	\$ -	\$ -	\$ -
Roxane Laboratories, Inc.	\$ (206,435)	\$ 72,045	\$ -	\$ -	\$ -
<b>Total</b>	<b>(1,662,570)</b>	<b>328,575</b>	<b>239,308</b>	<b>284,591</b>	<b>-</b>



## A/R Aging History by Project by Terms

Detail As of: March 9, 2017

	<u>Invoice</u>	<u>Date</u>	<u>Terms</u>	<u>Date</u>	<u>DPD</u>	<u>Amount</u>	<u>Current</u>	<u>1-30 Days</u>
Actavis, Inc.	008840	11/11/16	45	12/26/16	73	239,308.40	-	-
Actavis, Inc.	009272	01/24/17	45	03/10/17	-1	154,067.18	154,067.18	-
Actavis, Inc.	009355	02/07/17	45	03/24/17	-15	(303,102.70)	(303,102.70)	-
Actavis, Inc.	009394	02/09/17	45	03/26/17	-17	(37,743.94)	(37,743.94)	-
Actavis, Inc.	009416	02/14/17	45	03/31/17	-22	(103,376.72)	(103,376.72)	-
Actavis, Inc.	009458	02/20/17	45	04/06/17	-28	83,721.33	83,721.33	-
Collegium	009356	02/07/17	45	03/24/17	-15	(303,102.70)	(303,102.70)	-
Collegium	009403	02/09/17	45	03/26/17	-17	(37,743.94)	(37,743.94)	-
Collegium	009424	02/14/17	45	03/31/17	-22	(103,376.72)	(103,376.72)	-
Collegium	009459	02/20/17	45	04/06/17	-28	83,721.33	83,721.33	-
Daicchi Sankyo	009357	02/07/17	45	03/24/17	-15	3,581,755.31	3,581,755.31	-
Daicchi Sankyo	009404	02/09/17	45	03/26/17	-17	693,939.40	693,939.40	-
Daicchi Sankyo	009425	02/14/17	45	03/31/17	-22	1,033,767.21	1,033,767.21	-
Daicchi Sankyo	009460	02/20/17	45	04/06/17	-28	83,721.33	83,721.33	-
Depomed	009274	01/24/17	45	03/10/17	-1	154,067.18	154,067.18	-
Depomed	009358	02/07/17	45	03/24/17	-15	(303,102.70)	(303,102.70)	-
Depomed	009401	02/09/17	45	03/26/17	-17	(37,743.94)	(37,743.94)	-
Depomed	009422	02/14/17	45	03/31/17	-22	(103,376.72)	(103,376.72)	-
Depomed	009461	02/20/17	45	04/06/17	-28	83,721.33	83,721.33	-
Endo Pharmaceuticals Inc.	009359	02/07/17	45	03/24/17	-15	(303,102.70)	(303,102.70)	-
Endo Pharmaceuticals Inc.	009395	02/09/17	45	03/26/17	-17	(37,743.94)	(37,743.94)	-
Endo Pharmaceuticals Inc.	009417	02/14/17	45	03/31/17	-22	(103,376.72)	(103,376.72)	-
Endo Pharmaceuticals Inc.	009462	02/20/17	45	04/06/17	-28	83,721.33	83,721.33	-
Janssen Pharmaceuticals, Inc.	009082	12/22/16	45	02/05/17	32	235,914.08	235,914.08	-
Janssen Pharmaceuticals, Inc.	009205	01/12/17	45	02/26/17	11	31,650.00	-	31,650.00
Janssen Pharmaceuticals, Inc.	009218	01/12/17	45	02/26/17	11	40,394.95	-	40,394.95
Janssen Pharmaceuticals, Inc.	009276	01/24/17	45	03/10/17	-1	154,067.18	154,067.18	-